REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 4 July 1917;—*for*,

RETURN "showing, for the year ended the 31st day of March 1917: (1) the Amount contributed by *England*, *Scotland*, and *Ireland*, respectively, to the REVENUE collected by the Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England*, *Scotland*, and *Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 119 of Session 1916)."

Treasury Chambers,
13 August 1917.

STANLEY BALDWIN.

(*Mr. Lough.*)

Ordered, by The House of Commons, *to be Printed*,
13 August 1917.

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Part I.—REVENUE.

1916–17.

	Revenue (Net Receipt).									
	As Collected.					As Contributed.				
	In England.	In Scotland	In Ireland.	From other Sources.	Total.	By England.	By Scotland.	By Ireland.	From other Sources	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
*Customs	59,599,000	6,771,000	4,340,000	—	70,710,000	56,658,000	7,365,000	6,687,000	—	70,710,000
*Excise	40,938,000	8,728,000	6,822,000	—	56,488,000	46,778,000	5,168,000	4,542,000	—	56,488,000
Estate, &c. Duties	26,100,000	4,149,000	943,000	—	31,192,000	25,784,000	4,122,000	943,000	343,000	31,192,000
Stamps	6,905,000	517,000	343,000	—	7,765,000	6,819,000	550,000	366,000	30,000	7,765,000
Land Tax	621,000	32,000	—	—	653,000	621,000	32,000	—	—	653,000
House Duty	1,757,000	131,000	—	—	1,888,000	1,757,000	131,000	—	—	1,888,000
Income Tax (including Super-Tax)	183,884,000	17,286,000	4,508,000	—	205,678,000	176,485,000	20,834,000	6,096,000	2,263,000	205,678,000
Excess Profits Duty (including Munitions Levy)	121,820,000	17,255,000	2,540,000	—	141,615,000	118,039,000	20,045,000	3,531,000	—	141,615,000
Land Value Duties	442,000	80,000	2,000	—	524,000	442,000	80,000	2,000	—	524,000
Total Revenue from Taxes - - - £.	442,066,000	54,949,000	19,498,000	—	516,513,000	433,383,000	58,327,000	22,167,000	2,636,000	516,513,000
*Postal Service	20,729,000	2,500,000	1,075,000	—	24,304,000	20,729,000	2,500,000	1,075,000	—	24,304,000
Telegraph Service	2,903,000	326,000	189,000	—	3,418,000	2,903,000	326,000	189,000	—	3,418,000
Telephone Service	5,554,000	713,000	198,000	—	6,465,000	5,554,000	713,000	198,000	—	6,465,000
Crown Lands	606,000	33,000	14,000	—	653,000	606,000	33,000	14,000	—	653,000
Receipts from Suez Canal Shares and Sundry Loans	—	—	—	8,056,000	8,056,000	—	—	—	8,056,000	8,056,000
Miscellaneous	1,080,500	79,000	123,500	15,231,000	16,514,000	1,080,500	79,000	123,500	15,231,000	16,514,000
Total Non-Tax Revenue - - - - £	30,872,500	3,651,000	1,599,500	23,287,000	59,410,000	30,872,500	3,651,000	1,599,500	23,287,000	59,410,000
Aggregate Revenue - - - £.	472,938,500	58,600,000	21,097,500	23,287,000	575,923,000	464,255,500	61,978,000	23,766,500	25,923,000	575,923,000
Per cent - - -	*82·12*	*10·18*	*3·66*	*4·04*	*100·00*	*80·61*	*10·76*	*4·13*	*4·50*	*100·00*

* *See* note on page 1[illegible]

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DETAILS of REVENUE Contributed by each Division of the United Kingdom and from other Sources in the Year 1916–17.

	REVENUE (Net Receipt) As Collected.				REVENUE (Net Receipt) As Adjusted to give True Contribution.					REMARKS.
	In England.	In Scotland.	In Ireland.	TOTAL.	By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
	£.	£	£	£.	£.	£.	£.	£	£.	
CUSTOMS—										
Cocoa	1,550,000	29,000	1,000	1,580,000	1,267,000	163,000	150,000	—	1,580,000	By population (estimated) proportions.
Chicory and Coffee	613,000	41,000	1,000	655,000	575,000	43,000	37,000	—	655,000	Based on quantities interchanged in 1890–91, as ascertained from Railway, &c. Returns. *See* Parliamentary Paper, 329, 1891, page 31.
Dried Fruits	519,000	18,000	4,000	541,000	434,000	56,000	51,000	—	541,000	By population (estimated) proportions.
Foreign and Colonial Spirits	3,011,000	723,000	437,000	4,171,000	3,055,000	681,000	435,000	—	4,171,000	Based on quantities of spirits retained for consumption in each Kingdom.
Motor Spirit	1,887,000	1,000	35,000	1,923,000	1,738,000	123,000	62,000	—	1,923,000	Based on estimated consumption.
Sugar	14,123,000	3,407,000	421,000	17,951,000	14,460,000	1,857,000	1,634,000	—	17,951,000	Based on quantities interchanged between Great Britain and Ireland in 1903–4. By population (estimated) proportions as between England and Scotland.
Tea	13,357,000	263,000	692,000	14,312,000	11,501,000	1,477,000	1,334,000	—	14,312,000	
Tobacco	22,508,000	2,162,000	2,672,000	27,342,000	21,815,000	2,732,000	2,795,000	—	27,342,000	Based on quantities interchanged between Great Britain and Ireland in 1910–11. Divided between England and Scotland on the basis of interchanges ascertained for 1903–4.
Wine	764,000	58,000	66,000	888,000	732,000	94,000	62,000	—	888,000	Based on quantities interchanged between Great Britain and Ireland in 1903–4. By population (estimated) proportions as between England and Scotland.
Cinematograph Films	169,000	—	—	169,000	136,000	17,000	16,000	—	169,000	Provisionally adjusted by population (estimated) proportions.
Table Waters	12,000	—	—	12,000	10,000	1,000	1,000	—	12,000	
Clocks and Watches	447,000	10,000	—	457,000	366,000	47,000	44,000	—	457,000	
Matches	314,000	50,000	10,000	374,000	300,000	39,000	35,000	—	374,000	
Motor Cars and Motor Cycles	213,000	—	1,000	214,000	172,000	22,000	20,000	—	214,000	
Musical Instruments	66,000	—	—	66,000	53,000	7,000	6,000	—	66,000	
Other Articles	46,000	9,000	—	55,000	44,000	6,000	5,000	—	55,000	By population (estimated) proportions.
TOTAL CUSTOMS - £	59,599,000	6,771,000	4,340,000	70,710,000	56,658,000	7,365,000	6,687,000	—	70,710,000	
Per Cent.	*84·29*	*9·57*	*6·14*	*100·00*	*80·13*	*10·41*	*9·46*	—	*100·00*	

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DETAILS of REVENUE Contributed by each Division of the United Kingdom and from other Sources in the Year 1916–17—*continued.*

	REVENUE (Net Receipt) As Collected.				REVENUE (Net Receipt) As Adjusted to give True Contribution.					REMARKS.
	In England.	In Scotland	In Ireland.	TOTAL.	By England.	By Scotland	By Ireland.	From other Sources.	TOTAL	
EXCISE:	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Spirits	5,520,000	6,111,000	2,212,000	13,813,000	9,463,000	2,881,000	1,499,000	—	13,843,000	Based on quantities of spirits retained for consumption in each kingdom
Beer	25,876,000	1,579,000	4,113,000	31,568,000	27,949,000	1,209,000	2,410,000	—	31,568,000	Based on quantities interchanged between Great Britain and Ireland in 1910–11. Divided between England and Scotland on the basis of interchanges ascertained in 1903–4.
Glucose and Home-grown Sugar.	354,000	24,000	—	378,000	305,000	39,000	34,000	—	378,000	Divided in the same proportion as sugar (Customs).
Licences	3,806,000	491,000	310,000	4,607,000	3,806,000	491,000	310,000	—	4,607,000	Revenue as collected.
Club Duty	80,000	2,000	2,000	84,000	80,000	2,000	2,000	—	84,000	
Monopoly Values	17,000	—	—	17,000	17,000	—	—	—	17,000	
Railway Duty	244,000	26,000	—	270,000	244,000	26,000	—	—	270,000	
Entertainments	2,610,000	308,000	83,000	3,001,000	2,610,000	308,000	83,000	—	3,001,000	
Table Waters	998,000	165,000	66,000	1,229,000	985,000	127,000	117,000	—	1,229,000	Provisionally adjusted on the basis of estimated population.
Matches	630,000	2,000	23,000	655,000	525,000	68,000	62,000	—	655,000	
Motor Spirit	24,000	29,000	—	53,000	48,000	3,000	2,000	—	53,000	Based on estimated consumption.
Patent Medicine Labels and Playing Cards	770,000	6,000	—	776,000	730,000	26,000	20,000	—	776,000	Medicine labels adjusted as estimated in 1906.
Other items including Home Grown Tobacco.	9,000	*15,000**	13,000	7,000	16,000	*12,000**	3,000	—	7,000	Home grown tobacco divided in same proportion as imported tobacco. Other items as collected.
TOTAL EXCISE £.	40,938,000	8,728,000	6,822,000	56,488,000	46,778,000	5,168,000	4,542,000	—	56,488,000	TOTAL EXCISE.
Per Cent.	*72·47*	*15·45*	*12·08*	*100·00*	*82·81*	*9·15*	*8·04*	—	*100·00*	
ESTATE, &c. DUTIES:										
Estate Duty (1894)	20,989,000	3,392,000	717,000	25,098,000	20,674,000	3,365,000	717,000	342,000	25,098,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom
Probate Duty	17,000	1,000	1,000	19,000	16,000	1,000	1,000	1,000	19,000	
Estate Duty (Temporary)	1,000	—	—	1,000	5,094,000	756,000	225,000	—	6,075,000	Revenue as collected.
Legacy Duty	4,267,000	657,000	155,000	5,079,000						
Succession Duty	786,000	98,000	70,000	954,000						
Corporation Duty	40,000	1,000	—	41,000						
TOTAL ESTATE, &c. DUTIES £.	26,100,000	4,149,000	943,000	31,192,000	25,784,000	4,122,000	943,000	343,000	31,192,000	TOTAL ESTATE, &c. DUTIES.
Per Cent.	*83·68*	*13·30*	*3·02*	*100·00*	*82·66*	*13·22*	*3·02*	*1·10*	*100·00*	

* Excess of deliveries over Receipts

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STAMPS (exclusive of Fee and Patent Stamps).	6,905,000	517,000	311,000	7,763,000	6,810,000	550,000	365,000	39,000	7,764,000	STAMPS. A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 2·4 per cent. of one-fourth of total produce being deducted from England, and 1·5 per cent. added to Scotland, and 9 per cent. added to Ireland. A further adjustment is made on account of the Duty on Insurance Policies, &c., paid in England, but really contributed by Scotland and Ireland. A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad.
Per Cent.	*88·92*	*6·66*	*4·42*	*100·00*	*87·82*	*7·08*	*4·71*	*39*	*100·00*	
LAND TAX	621,000	32,000	—	653,000	621,000	32,000	—	—	653,000	Revenue as collected.
Per Cent.	*95·10*	*4·90*	—	*100·00*	*95·10*	*4·90*	—	—	*100·00*	
HOUSE DUTY	1,757,000	131,000	—	1,888,000	1,757,000	131,000	—	—	1,888,000	
Per Cent.	*93·06*	*6·94*	—	*100·00*	*93·06*	*6·94*	—	—	*100·00*	
INCOME TAX (Approximate Distribution of Receipt):										
Schedule A.—Lands and Houses	31,999,000	3,798,000	1,303,000	37,100,000	31,999,000	3,798,000	1,303,000	—	37,100,000	ditto.
Schedule B.—Occupation of Land	2,440,000	440,000	240,000	3,120,000	2,440,000	440,000	240,000	—	3,120,000	
Schedule C.—Government Stocks, &c.	18,370,000	—120,000	250,000	18,500,000	91,872,000	10,541,000	2,947,000	1,684,000	107,024,000	Adjusted on basis of information derived from the statistics of estate duty for the ten years ended 1910–11. An allowance has also been made for duty on property of persons domiciled abroad.
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	77,638,000	9,152,000	1,734,000	88,524,000						
£	96,008,000	9,032,000	1,984,000	107,024,000						
Schedule D.—Trades and Professions.	24,517,000	3,216,000	641,000	28,374,000	24,298,000	3,295,000	692,000	89,000	28,374,000	Ditto to extent of one-fifth of total produce.
Schedule E.—Public Offices, &c., Official Salaries.	2,650,000	50,000	120,000	2,820,000	9,290,000	800,000	340,000	440,000	10,920,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
Schedule E.—Non-Official Salaries.	7,130,000	750,000	220,000	8,100,000						
£	9,780,000	800,000	340,000	10,920,000						
Super Tax £	19,140,000	—	—	19,140,000	16,606,000	1,960,000	574,000	—	19,140,000	Adjusted on basis of proportion of Income Tax contributed in the year by England, Scotland and Ireland respectively.
TOTAL INCOME TAX £	183,884,000	17,286,000	4,508,000	205,678,000	176,485,000	20,834,000	6,096,000	2,263,000	205,678,000	TOTAL INCOME TAX
Per Cent.	*89·41*	*8·40*	*2·19*	*100·00*	*85·81*	*10·13*	*2·96*	*1·10*	*100·00*	*Per Cent.*
EXCESS PROFITS DUTY	117,031,000	17,255,000	2,540,000	136,826,000	118,139,000	20,045,000	3,531,000	—	141,615,000	Adjusted between England, Scotland and Ireland on the same basis as Schedule D, Income Tax, after allowing for Munitions Levy collected in England, but paid by controlled establishments in Scotland.
MUNITIONS LEVY	4,789,000	—	—	4,789,000						
TOTAL	121,820,000	17,255,000	2,540,000	141,615,000	118,139,000	20,045,000	3,531,000	—	141,615,000	
Per cent.	*86·02*	*12·19*	*1·79*	*100·00*	*83·35*	*14·16*	*2·49*	—	*100·00*	
LAND VALUE DUTIES:										
Increment Value Duty	62,000	4,000	1,000	67,000	442,000	80,000	2,000	—	524,000	Revenue as collected.
Undeveloped Land Duty	—	—	—	—						
Reversion Duty	18,000	—	—	18,000						
Mineral Rights Duty	251,000	34,000	1,000	286,000						
Excess Mineral Rights Duty.	111,000	42,000	—	153,000						
TOTAL LAND VALUE DUTIES £	442,000	80,000	2,000	524,000	442,000	80,000	2,000	—	524,000	TOTAL LAND VALUE DUTIES.
Per Cent.	*84·35*	*15·27*	*·38*	*100·00*	*84·35*	*15·27*	*·38*	—	*100·00*	*Per Cent.*

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DETAILS OF MISCELLANEOUS REVENUE, 1916–17.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources	Total
	£.	£.	£.	£.	£.
Small Branches of the Hereditary Revenue.	37,500	—	500	1,000	39,000
Bank of England	196,500	—	—	—	196,500
Bankruptcy Act, 1914	14,000	—	—	—	14,000
Companies (Consolidation) Act, 1908	11,500	—	—	—	11,500
Post Office Savings Banks	—	—	—	153,500	153,500
Trustee Savings Banks	—	—	—	24,000	24,000
Expenses of Administration of Local Loans.	12,000	—	25,000	2,000	39,000
Mint	—	—	—	3,787,500	3,787,500
Receipts by Civil Departments:					
Board of Trade	—	—	—	8,000	8,000
Civil Service Commission	—	—	—	500	500
Colonial Office	—	—	—	2,500	2,500
Education, Scotland	—	500	—	—	500
Friendly Societies Registry	500	—	—	—	500
Harbours	—	1,000	—	—	1,000
Ministry of Munitions	—	—	—	15,000	15,000
Old Age Pensions	3,000	500	500	—	4,000
National Health Insurance Commissions	12,000	500	500	—	13,000
National Health Insurance Joint Committee.	1,000	—	—	—	1,000
Police Courts, Chatham and Sheerness	500	—	—	—	500
Public Trustee	22,500	—	—	—	22,500
Receiver of the Hereditary Revenue	4,500	—	—	—	4,500
Treasury	5,500	1,500	—	18,500	25,500
Office of Works	2,500	—	—	—	2,500
" " Ireland	—	—	14,000	—	14,000
Miscellaneous	1,000	—	—	500	1,500
Vote of Credit	—	—	—	10,315,500	10,315,500
Savings and Over-issues	57,500	12,000	2,500	1,000	73,000
Isle of Man	—	—	—	10,000	10,000
War Contributions	—	—	—	816,500	816,500
Casual Receipts, &c.	—	—	—	7,500	7,500
	382,000	16,000	43,000	15,163,500	15,604,500
Add,—					
* Fee and Patent Stamps, as detailed on page 7.	698,500	63,000	80,500	67,500	909,500
Total Miscellaneous Revenue - £.	1,080,500	79,000	123,500	15,231,000	16,514,000
Per Cent., Total	*6·54*	*·48*	*·75*	*92·23*	*100·00*
Per Cent., England, Scotland, and Ireland	*84 22*	*6·16*	*9·62*	—	*100·00*

* Actual receipts in the year.

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DETAILS OF MISCELLANEOUS REVENUE, 1916–17—*continued.*

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL
*FEE AND PATENT STAMPS:	£.	£.	£.	£.	£.
Bankruptcy Court, Ireland - - -	—	—	1,500	—	1,500
Civil Service Commission - - -	5,500	500	500	4,500	11,000
Companies Registration - - -	49,500	4,000	1,500	—	55,000
County Courts, Ireland - - - -	—	—	13,000	—	13,000
District Audit - - - - -	56,000	—	—	—	56,000
Edinburgh Gazette - - - -	—	1,500	—	—	1,500
Judgments Registry Fund - - -	—	—	1,000	—	1,000
Judicature - - - - - -	347,000	—	36,000	—	383,000
Land Commission, Ireland - - -	—	—	1,000	—	1,000
Land Registry - - - - -	27,500	—	9,500	—	37,000
Law Courts, Scotland - - - -	—	10,000	—	—	10,000
London Gazette - - - - -	2,500	—	—	—	2,500
Lunacy Fee Fund - - - - -	—	—	500	—	500
Public Record - - - - -	500	—	1,000	—	1,500
Register House, Scotland - - -	—	32,500	—	—	32,500
Registration of Deeds - - - -	—	—	10,000	—	10,000
Registration of Money Lenders - -	—	—	—	2,000	2,000
Patents, Designs, and Trade Marks - -	210,000	14,500	5,000	61,000	290,500
TOTAL FEE AND PATENT STAMPS - £.	698,500	63,000	80,500	67,500	909,500

* Actual receipts in the year.

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Part II.—EXPENDITURE.

1916-17.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
	£.	£.	£.	£.	£.
National Debt Charges - - -	—	—	—	127,250,500	127,250,500
Naval and Military Charges:					
Army (including Indian Army Pension Deficiency Fund Annuity).	—	—	—	230,000	230,000
Navy - - - - - - -	—	—	—	17,000	17,000
Ministry of Munitions (including Ordnance Factories).	—	—	—	1,000	1,000
Civil Government Charges:					
On Consolidated Fund:					
Civil List and Miscellaneous Charges.	347,000	156,500	131,000	1,124,500	1,759,000
Payments to Local Taxation Accounts, &c.	7,235,500	1,176,000	1,484,000	—	9,895,500
Voted - - - - - -	34,851,500	5,376,000	9,085,000	4,800,500	54,113,000
TOTAL CIVIL GOVERNMENT CHARGES - - £.	42,434,000	6,708,500	10,700,000	5,925,000	65,767,500
Customs and Excise and Inland Revenue.	3,893,000	527,000	308,000	—	4,728,000
Post Office Services - - -	20,507,000	2,528,000	1,678,000	1,741,000	26,454,000
Votes of Credit—Naval and Military Operations, &c.	—	—	—	1,973,665,000 †	1,973,665,000
TOTAL EXPENDITURE - £.	66,834,000	9,763,500	12,686,000	2,108,829,500	2,198,113,000
	£. 89,283,500				
Per Cent., England, Scotland, and Ireland - - - - -	*74·86*	*10·93*	*14·21*	—	*100·00*
Per Cent., Total - - - -	*3·04*	*·44*	*·58*	*95·94*	*100·00*

† *See* note 2 on page 16.

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Details of Civil Government Charges, 1916–17.

On Consolidated Fund.

Civil List and Miscellaneous Charges.

	English.	Scottish	Irish.	General	Total.
	£.	£.	£.	£.	£.
Civil List	—	—	—	470,000	470,000
Annuities and Pensions:					
Annuities to the Royal Family	—	—	—	143,500	143,500
Pensions for Naval and Military Services	—	—	—	18,500	18,500
Pensions for Political and Civil Services	—	—	—	6,500	6,500
Pensions for Judicial Services	59,000	16,000	13,500	7,500	96,000
Compensations, Courts of Justice	500	—	—	—	500
Retired Allowances to Members of the Household of Her late Majesty Queen Victoria	—	—	—	10,000	10,000
Do. do. His late Majesty King Edward	—	—	—	15,000	15,000
Civil List Pensions	—	—	—	25,000	25,000
Total, Annuities and Pensions £.	59,500	16,000	13,500	226,000	315,000
Salaries and Allowances:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Department	—	—	—	3,500	3,500
Clergy and Schools	—	18,000	—	—	18,000
Inspectors of Anatomy	500	500	500	—	1,500
Copyright Compensations	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenues of Scotland	—	5,500	—	—	5,500
Land Revenue Allowances	1,000	—	—	—	1,000
Lord Lieutenant, Ireland	—	—	18,000	—	18,000
Miscellaneous	—	—	500	—	500
Total, Salaries and Allowances £.	2,000	24,000	19,500	8,500	54,000
Courts of Justice:					
Salaries	279,500	114,500	98,000	37,000	529,000
Miscellaneous Services:					
Interest on Exchequer Bonds issued under the Cunard Agreement (Money) Act, 1904	—	—	—	46,000	46,000
Annuity under the Treaty of Union	—	2,000	—	—	2,000
Greenwich Hospital	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation)	—	—	—	16,000	16,000
Public Offices Site Annuity	—	—	—	16,000	16,000
Commutation Annuity	6,000	—	—	—	6,000
Supreme Court of Judicature Suitors Funds	—	—	—	200,000	200,000
Friendly Societies' Capital Deficiency	—	—	—	100,000	100,000
Total, Miscellaneous Services £.	6,000	2,000	—	383,000	391,000
Total, Civil List and Miscellaneous Charges £.	347,000	156,500	131,000	1,124,500	1,759,000

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Details of Civil Government Charges, 1916–17—*continued.*

On Consolidated Fund—*continued.*

Payments to Local Taxation Accounts, &c.

—	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
Exchequer Contribution to Ireland under the Land Purchase (Ireland) Act, 1891.	—	—	40,000	—	40,000
Agricultural Grant under the Local Taxation Account (Scotland) Act, 1898.	—	98,500	—	—	98,500
Grants under the Local Government (Ireland) Act, 1898:					
(1) Agricultural Grant - - - -	—	—	728,000	—	728,000
(2) In lieu of Local Grants - - -	—	—	79,000	—	79,000
(3) Licences - - - - - -	—	—	210,000	—	210,000
Cost of Collection of Licences transferred to County Councils in England and Wales.	40,000	—	—	—	40,000
Cost of Collection of Motor Car Licences, 1915–16.	—	—	2,000	—	2,000
	40,000	98,500	1,059,000	—	1,197,500
Payments under Section 17 of the Finance Act, 1907, Section 88 of the Finance (1909–10) Act, 1910, and Sections 17 and 18 of the Revenue Act, 1911, in respect of the proceeds of the following duties:—					
Customs and Excise:—					
Beer and Spirit Duties - - -	1,107,500	152,000	124,500	—	1,384,000
Licences - - - - - - -	2,052,500	368,500	—	—	2,421,000
Total Customs and Excise -	3,160,000	520,500	124,500	—	3,805,000
Estate, &c., Duties:					
(1) In relief of Rates generally - -	2,544,000	375,000	300,500	—	3,219,500
(2) In relief of Rates on Tithe Rent-charges attached to Benefices.	168,000	—	—	—	168,000
(3) Under Agricultural Rates Acts and consequential Acts.	1,323,500	182,000	—	—	1,505,500
Total Estate, &c., Duties -	4,035,500	557,000	300,500	—	4,893,000
Total Payments to Local Taxation Accounts, &c. - £.	7,235,500	1,176,000	1,484,000	—	9,895,500

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Details of Civil Government Charges, 1916–17—*continued.*

VOTED.

	English.	Scottish	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces	45,000	3,000	—	2,000	50,000
Osborne	3,500	—	—	6,500	10,000
Royal Parks and Pleasure Gardens	62,000	16,000	—	10,000	88,000
Houses of Parliament Buildings	—	—	—	43,000	43,000
Miscellaneous Legal Buildings (Great Britain)	34,500	10,500	—	500	45,500
Art and Science Buildings (Great Britain)	52,000	5,000	—	1,500	58,500
Diplomatic and Consular Buildings	—	—	—	18,000	18,000
Revenue Buildings (Great Britain)	463,500	52,000	—	48,500	564,000
Insurance and Labour Exchange Buildings (Great Britain).	214,000	14,500	—	6,500	235,000
Public Buildings (Great Britain)	143,500	32,000	500	448,500	624,500
Surveys of United Kingdom	28,000	6,500	20,000	11,500	66,000
Harbours under Board of Trade	6,500	—	—	—	6,500
Peterhead Harbour	—	19,000	—	—	19,000
Rates on Government Property	353,000	30,000	34,000	488,500	905,500
Public Works and Buildings in Ireland	—	—	178,000	15,500	193,500
Railways (Ireland)	—	—	49,000	—	49,000
TOTAL OF CLASS I. £.	1,405,500	188,500	281,500	1,100,500	2,976,000

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Details of Civil Government Charges, 1916–17—*continued.*

	English.	Scottish.	Irish.	General.	Total
CLASS II.	£.	£.	£.	£.	£.
House of Lords Offices	—	—	—	40,000	40,000
House of Commons	—	—	—	273,000	273,000
War Cabinet	—	—	—	3,000	3,000
Treasury, &c.	45,500	13,500	12,000	50,500	121,500
Home Office	205,500	18,500	5,000	37,500	266,500
Foreign Office	—	—	—	52,500	52,500
Colonial Office	—	—	—	59,000	59,000
Privy Council Office	5,000	—	—	5,500	10,500
Board of Trade, &c.	259,500	27,000	21,000	89,500	397,000
Mercantile Marine Services	83,500	14,000	8,000	30,000	135,500
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture and Fisheries	274,500	10,000	—	26,500	311,000
Charity Commission	28,000	—	—	—	28,000
Government Chemist	—	—	—	26,000	26,000
Civil Service Commission	17,000	1,500	2,000	14,000	34,500
Exchequer and Audit Department	22,500	3,500	6,500	35,000	67,500
Friendly Societies Registry	18,000	1,500	1,500	—	21,000
Local Government Board	351,500	—	—	—	351,500
Board of Control England	78,000	—	—	—	78,000
Mint	—	—	—	—	—
National Debt Office	—	—	—	13,500	13,500
Public Record Office	22,000	—	—	—	22,000
Public Works Loan Commission	9,500	—	—	—	9,500
Registrar General's Office	41,500	—	—	—	41,500
Stationery and Printing	455,500	58,500	54,500	431,000	999,500
Woods, Forests, &c., Office of	17,500	—	2,500	—	20,000
Works and Public Buildings, Office of	111,500	8,000	—	22,000	141,500
Secret Service	—	—	—	618,500	618,500
SCOTLAND.					
Secretary for Scotland's Office	—	17,500	—	—	17,500
Board of Agriculture	—	68,000	—	—	68,000
Fishery Board	—	18,500	—	—	18,500
General Board of Control	—	25,500	—	—	25,500
Registrar General's Office	—	7,000	—	—	7,000
Local Government Board	—	27,500	—	—	27,500
IRELAND.					
Lord Lieutenant's Household	—	—	2,000	—	2,000
Chief Secretary for Ireland	—	—	23,000	—	23,000
Department of Agriculture, &c.	—	—	143,000	—	143,000
Charitable Donations and Bequests Office	—	—	2,000	—	2,000
Congested Districts Board	—	—	169,500	—	169,500
Local Government Board	—	—	110,000	—	110,000
Public Record Office	—	—	6,500	—	6,500
Public Works Office	—	—	41,000	1,500	42,500
Registrar General's Office	—	—	13,500	—	13,500
Valuation and Boundary Survey	—	—	24,000	—	24,000
TOTAL OF CLASS II. £.	2,046,000	320,000	647,500	1,828,500	4,842,000

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Details of Civil Government Charges, 1916–17—*continued.*

	English.	Scottish.	Irish.	General.	TOTAL
CLASS III.	£.	£.	£.	£.	£.
Law Charges	59,000	—	—	11,500	70,500
Miscellaneous Legal Expenses	23,000	—	500	8,000	31,500
Supreme Court of Judicature, &c.	281,500	—	—	3,500	285,000
Land Registry	36,000	—	—	—	36,000
Public Trustee	—	—	—	—	—
County Courts	117,500	—	—	—	117,500
Police (England and Wales)	7,500	—	—	102,000	109,500
Prisons (England and the Colonies)	527,500	—	—	55,500	583,000
Reformatory and Industrial Schools (Great Britain).	254,500	62,000	—	1,500	318,000
Criminal Lunatic Asylums, England	48,000	—	—	—	48,000
SCOTLAND.					
Law Charges and Courts of Law	—	58,500	—	—	58,500
Scottish Land Court	—	7,500	—	—	7,500
Register House, Edinburgh	—	40,500	—	—	40,500
Prisons	—	72,500	—	—	72,500
IRELAND.					
Law Charges and Criminal Prosecutions	—	—	51,500	—	51,500
Supreme Court of Judicature and other Legal Departments.	—	—	106,500	—	106,500
Irish Land Commission	—	—	696,000	—	696,000
County Court Officers, &c.	—	—	97,500	—	97,500
Dublin Metropolitan Police (including Police Courts).	—	—	104,500	—	104,500
Royal Irish Constabulary	—	—	1,423,000	—	1,423,000
Prisons	—	—	101,500	2,000	103,500
Reformatory and Industrial Schools	—	—	105,500	—	105,500
Dundrum Criminal Lunatic Asylum	—	—	8,500	—	8,500
TOTAL OF CLASS III. £.	1,354,500	241,000	2,695,000	184,000	4,474,500

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Details of Civil Government Charges, 1916–17—*continued.*

—	English.	Scottish.	Irish.	General.	Total.
CLASS IV.	£.	£.	£.	£.	£.
Board of Education	14,929,000	4,500	—	—	14,933,500
British Museum	125,000	—	—	—	125,000
National Gallery	11,500	—	—	—	11,500
National Portrait Gallery	3,000	—	—	—	3,000
Wallace Collection	4,500	—	—	—	4,500
London Museum	2,000	—	—	—	2,000
Scientific Investigation, &c. (United Kingdom)	22,000	2,500	3,000	77,500	105,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	236,000	85,000	—	—	321,000
SCOTLAND.					
Public Education	—	2,511,000	—	—	2,511,000
National Galleries	—	2,500	—	—	2,500
IRELAND.					
Public Education	—	—	1,979,000	—	1,979,000
Intermediate Education	—	—	40,000	—	40,000
Endowed Schools Commissioners	—	—	1,000	—	1,000
National Gallery	—	—	1,500	—	1,500
Science and Art	—	—	145,500	—	145,500
Universities and Colleges	—	—	121,500	—	121,500
TOTAL OF CLASS IV. £.	15,333,000	2,605,500	2,291,500	77,500	20,307,500
CLASS V.					
Diplomatic and Consular Services	—	—	—	533,000	533,000
Colonial Services	—	—	—	613,500	613,500
Telegraph Subsidies	—	—	—	28,000	28,000
Cyprus (Grant in aid)	—	—	—	50,000	50,000
Treasury Chest Fund	—	—	—	4,500	4,500
TOTAL OF CLASS V. £.	—	—	—	1,229,000	1,229,000
CLASS VI.					
Superannuation and Retired Allowances	417,500	44,500	88,000	224,500	774,500
Miscellaneous Expenses	1,000	2,500	2,000	8,500	14,000
Hospitals and Charities (Ireland)	—	—	17,000	—	17,000
Temporary Commissions	1,500	500	—	16,000	18,000
Repayments to the Local Loans Fund	—	500	2,500	—	3,000
Ireland Development Grant	—	—	185,000	—	185,000
Repayments to Civil Contingencies Fund	2,500	—	500	24,500	27,500
Statutory Committee of Royal Patriotic Fund Corporation.	—	—	—	1,500	1,500
Government Hospitality	—	—	—	25,000	25,000
TOTAL OF CLASS VI. £.	422,500	48,000	295,000	300,000	1,065,500

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Details of Civil Government Charges, 1916–17—*continued.*

——	English.	Scottish.	Irish.	General	Total.
	£.	£.	£.	£.	£.
CLASS VII.					
Old Age Pensions	8,801,000	1,219,000	2,453,000	—	12,473,000
National Health Insurance, Joint Committee	155,000	21,500	6,000	—	182,500
National Health Insurance Commission, England.	3,869,500	—	—	—	3,869,500
National Health Insurance Commission, Wales.	257,000	—	—	—	257,000
National Health Insurance Commission, Scotland.	—	463,000	—	—	463,000
National Health Insurance Commission, Ireland.	—	—	335,000	—	335,000
Ministry of Labour	849,500	118,000	40,500	28,000	1,036,000
National Insurance, Audit Department	50,500	6,000	3,500	36,500	96,500
Treatment of Tuberculosis (Special Grants)	307,500	102,000	36,500	—	446,000
Highlands and Islands (Medical Service) Board	—	43,500	—	—	43,500
Friendly Societies' Deficiency	—	—	—	15,500	15,500
Total of Class VII.	14,290,000	1,973,000	2,874,500	80,000	19,217,500
Class I.	1,405,500	188,500	281,500	1,100,500	2,976,000
„ II.	2,046,000	320,000	617,500	1,828,500	4,842,000
„ III.	1,354,500	241,000	2,695,000	184,000	4,474,500
„ IV.	15,333,000	2,605,500	2,291,500	77,500	20,307,500
„ V.	—	—	—	1,229,000	1,229,000
„ VI.	422,500	48,000	295,000	300,000	1,065,500
„ VII.	14,290,000	1,973,000	2,874,500	80,000	19,217,500
Ministry of Pensions	—	—	—	1,000	1,000
Total Civil Government Charges Voted £.	34,851,500	5,376,000	9,085,000	4,800,500	54,113,000
Customs and Excise	1,807,000	359,000	231,000	—	2,397,000
Inland Revenue	2,086,000	168,000	77,000	—	2,331,000
Total Customs and Excise, and Inland Revenue £.	3,893,000	527,000	308,000	—	4,728,000
Post Office Services £.	20,507,000	2,528,000	1,678,000	1,741,000	26,454,000
Total Revenue Departments £.	24,400,000	3,055,000	1,986,000	1,741,000	31,182,000

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Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

1916–17.

This Table shows the Net Balance of Revenue contributed by England, Scotland, and Ireland, which is available for Imperial Expenditure after the Local Expenditure of the three Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return.

Year 1916–17.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL	Per Cent
	£		£		£		£	
Total Revenue as contributed	464,255,500	*84·41*	61,978,000	*11·27*	23,766,500	*4·32*	550,000,000	*100·00*
Local Expenditure - -	66,834,000	*74·86*	9,763,500	*10·93*	12,686,000	*14·21*	89,283,500	*100·00*
Balance available for Imperial Expenditure -	397,421,500	*86·26*	52,214,500	*11·33*	11,080,500	*2·41*	460,716,500	*100·00*

Note 1.—In this return the revenue from beer and tobacco has been apportioned in accordance with the detailed statistics collected for the Committee on Irish Finance (*See* paragraph 48 of their Report, Cd. 6153.)

In other respects the return has been prepared on the basis heretofore adopted and does not embody other alterations suggested by the Committee in paragraphs 43 and 51 of the Report, which are in the nature of general adjustments in round figures.

Note 2.—Local Civil Government charges of a considerable amount are at present met from the Votes of Credit. So far, it has not been possible during the War to allocate these charges on any satisfactory basis between English, Scottish and Irish services respectively, and all Vote of Credit charges are consequently shown under the head of Imperial Expenditure

In the case of Revenue it is possible to allocate the produce of special taxation (*e.g.*, Excess Profits Duty) and the revenue from such taxes is allocated between England, Scotland and Ireland accordingly. The figures shown in Part III of this Return do not, therefore, afford an accurate index of the balance of revenue available for Imperial Expenditure in normal times.

Printed under the authority of His Majesty's Stationery Office
By EYRE and SPOTTISWOODE, LTD., East Harding Street, E.C.4,
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